

AGENDA
ADMINISTRATIVE RULE MEETING
UTAH STATE TAX COMMISSION

July 8, 2010 • 8:00 a.m.
Commission Hearing Room 1025 • 210 North 1950 West
Salt Lake City, Utah

1 Commission Business

- 1.1 Call to Order
- 1.2 Approval of Minutes for April 8, 2010.

2 Amendments

There will be public comment and discussion prior to Commission action.

- 2.1 R865-9I-13 Pass-Through Entity Withholding Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2, 59-10-1405.

The proposed amendments indicate when a pass-through entity is not required to withhold Utah income on a pass-through entity taxpayer; clarifies how the income is determined for purposes of withholding; and includes provisions for withholding when the pass-through entity is a S Corporation, at the same time, repealing the rule that had contained those provisions.

- 2.2 R865-9I-21 Return by Partnership Pursuant to Utah Code Ann. Sections 59-10-507 and 59-10-514.

The proposed amendments indicate the forms a partnership is required to file with the commission; modifies the provision allowing a partnership to satisfy the return filing requirements by simply maintaining records to apply only if the partnership is not a pass-through entity taxpayer.

3. Rules to be Repealed

- 3.1 R865-9I-56 Determination of Amounts Withheld by a Pass-Through entity that is an S Corporation.

This rule is repealed because the language in the rule is being amended into R865-9I-13, and the same amendments made in that rule will apply to an S Corporation .

4. Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Cragun and emailed to taxrules@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice

of future rule items, email cleee@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Tax Commissioners may participate in the meeting via telephonic communications per Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. If a Commissioner does participate via telephonic communication, the Commissioner will be on speaker phone. The speaker phone will be amplified so that the other Commissioners and all other persons present in the Commission Chambers will be able to hear all the discussions.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

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Cheryl Lee – Executive Secretary
(801) 297-3900